

Webb County, Texas
Statement of Fiduciary Net Assets
Fiduciary Funds
September 30, 2007

	<u>Investment Trust Funds</u>			<u>Employee Retiree</u>
	<u>Permanent School</u>	<u>Available School</u>	<u>Total</u>	<u>Insurance Trust</u>
	<u>Fund</u>			<u>Fund</u>
ASSETS				
Cash and investments	\$ 1,011,121	\$ 383,934	\$ 1,395,055	\$ 208,067
Other receivables	1,392,880	133,340	1,526,220	224,476
Total assets	<u>2,404,001</u>	<u>517,274</u>	<u>2,921,275</u>	<u>432,543</u>
LIABILITIES				
Accounts payable	-	157,994	157,994	20,820
Refunds payable and others	-	-	-	411,723
Total liabilities	<u>-</u>	<u>157,994</u>	<u>157,994</u>	<u>432,543</u>
NET ASSETS				
Held in trust for benefits and other purposes	<u>\$ 2,404,001</u>	<u>\$ 359,280</u>	<u>\$ 2,763,281</u>	

Webb County, Texas
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended September 30, 2007

	<u>Investment Trust Funds</u>			<u>Employee Retiree</u>
	<u>Permanent School</u>	<u>Available School</u>	<u>Total</u>	<u>Insurance Trust</u>
	<u>Fund</u>			<u>Fund</u>
ADDITIONS				
Contributions:				
Employer	\$ -	\$ -	\$ -	\$ -
Plan Members	-	-	-	52,008
Total contributions	-	-	-	52,008
Investment earnings:				
Interest	218,119	18,937	237,056	15,384
Total net investment earnings	218,119	18,937	237,056	15,384
Other Additions:				
Grazing lease and royalties	1,531,487	-	1,531,487	-
Transfers in	-	345,606	345,606	361,945
Total other additions	1,531,487	345,606	1,877,093	361,945
Total additions	1,749,607	364,543	2,114,150	429,337
DEDUCTIONS				
Benefits	-	-	-	21,487
Claims	-	-	-	565,223
Administrative	-	-	-	23,101
Education	-	5,263	5,263	-
Transfers out	345,606	-	345,606	-
Total deductions	345,606	5,263	350,869	609,811
Change in net assets	1,404,001	359,280	1,763,281	(180,475)
Net assets - beginning	1,000,000	-	1,000,000	180,475
Net assets - ending	\$ 2,404,001	\$ 359,280	\$ 2,763,281	\$ 0

Webb County, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2007

	<u>District Clerk Agency</u>	<u>County Clerk Agency</u>	<u>District Attorney Hot Check Processing</u>	<u>District Attorney Pooled Seizures</u>
ASSETS				
Cash and investments	\$ 9,777,980	\$ 475,547	\$ 56,778	\$ 2,592,365
Other receivables	594	-	-	-
Total assets	<u>9,778,574</u>	<u>475,547</u>	<u>56,778</u>	<u>2,592,365</u>
LIABILITIES				
Accounts payable	-	-	2,334	-
Due to other governments	-	-	-	-
Refunds payable and others	9,778,574	475,547	54,444	2,592,365
Total liabilities	<u>9,778,574</u>	<u>475,547</u>	<u>56,778</u>	<u>2,592,365</u>

Webb County, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2007

	<u>Sheriff Inmate Trust</u>	<u>Cash Bonds Agency</u>	<u>Tax Assessor Collector Agency</u>	<u>Agency Funds</u>
ASSETS				
Cash and investments	\$ 65,443	\$ 162,897	\$ 3,593,709	\$ 16,724,719
Other receivables	84	574,007	95,051	669,736
Total assets	<u>65,527</u>	<u>736,904</u>	<u>3,688,760</u>	<u>17,394,455</u>
LIABILITIES				
Accounts payable	-	-	25,417	27,751
Due to other governments	-	-	3,663,343	3,663,343
Refunds payable and others	65,527	736,904	-	13,703,361
Total liabilities	<u>65,527</u>	<u>736,904</u>	<u>3,688,760</u>	<u>17,394,455</u>



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Webb County, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For Year Ended September 30, 2007

	Balance October 1, 2006	Additions	Deductions	Balance September 30, 2007
District Clerk Fund				
ASSETS				
Cash and investments	\$ 8,820,443	14,953,054	13,995,516	9,777,980
Other receivables	594			594
Total Assets	<u>\$ 8,821,037</u>	<u>14,953,054</u>	<u>13,995,516</u>	<u>9,778,574</u>
LIABILITIES				
Refunds payable and others	\$ 8,821,037	11,986,249	11,028,712	9,778,574
Total Liabilities	<u>\$ 8,821,037</u>	<u>11,986,249</u>	<u>11,028,712</u>	<u>9,778,574</u>
County Clerk Fund				
ASSETS				
Cash and investments	\$ 856,338	626,281	1,007,072	475,547
Total Assets	<u>\$ 856,338</u>	<u>626,281</u>	<u>1,007,072</u>	<u>475,547</u>
LIABILITIES				
Refunds payable and others	\$ 856,338	482,461	863,252	475,547
Total Liabilities	<u>\$ 856,338</u>	<u>482,461</u>	<u>863,252</u>	<u>475,547</u>
D.A. Hot Check Processing				
ASSETS				
Cash and investments	\$ 51,264	624,534	619,019	56,778
Total Assets	<u>\$ 51,264</u>	<u>624,534</u>	<u>619,019</u>	<u>56,778</u>
LIABILITIES				
Accounts payable	\$ 2,304	31		2,334
Refunds payable and others	48,960	624,503	619,019	54,444
Total Liabilities	<u>\$ 51,264</u>	<u>619,019</u>	<u>624,503</u>	<u>56,778</u>
D.A. Pool Forfeiture Fund				
ASSETS				
Cash and investments	\$ 490,933	2,790,115	688,683	2,592,365
Total Assets	<u>\$ 490,933</u>	<u>2,790,115</u>	<u>688,683</u>	<u>2,592,365</u>
LIABILITIES				
Refunds payable and others	\$ 490,933	2,790,115	688,683	2,592,365
Total Liabilities	<u>\$ 490,933</u>	<u>2,790,115</u>	<u>688,683</u>	<u>2,592,365</u>

Webb County, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For Year Ended September 30, 2007

	Balance October 1, 2006	Additions	Deductions	Balance September 30, 2007
Sheriff Inmate Trust Fund				
ASSETS				
Cash and investments	\$ 68,937	633,199	636,694	65,443
Other receivables	84			84
Total Assets	<u>\$ 69,021</u>	<u>633,199</u>	<u>636,694</u>	<u>65,527</u>
LIABILITIES				
Refunds payable and others	\$ 69,021	653,299	656,793	65,527
Total Liabilities	<u>\$ 69,021</u>	<u>653,299</u>	<u>656,793</u>	<u>65,527</u>
Cash Bonds				
ASSETS				
Cash and investments	\$ 123,223	176,100	136,427	162,897
Other receivables	576,007		2,000	574,007
Total Assets	<u>\$ 699,230</u>	<u>176,100</u>	<u>138,427</u>	<u>736,904</u>
LIABILITIES				
Refunds payable and others	\$ 699,230	183,600	145,927	736,904
Total Liabilities	<u>\$ 699,230</u>	<u>183,600</u>	<u>145,927</u>	<u>736,904</u>
Tax Assessor-Collector Fund				
ASSETS				
Cash and investments	\$ 3,268,397	92,046,850	91,721,538	3,593,709
Other receivables	28,880	94,745	28,574	95,051
Total Assets	<u>\$ 3,297,277</u>	<u>92,141,595</u>	<u>91,750,112</u>	<u>3,688,760</u>
LIABILITIES				
Accounts payable	\$ 38,550	40,284	53,417	25,417
Due to other governments	3,258,727	90,843,661	90,439,045	3,663,343
Total Liabilities	<u>\$ 3,297,277</u>	<u>90,883,945</u>	<u>90,492,462</u>	<u>3,688,760</u>
Total All Agency Funds				
ASSETS				
Cash and investments	\$ 13,679,535	111,850,134	108,804,949	16,724,719
Other receivables	605,565	1,345,560	1,656,665	669,736
Total Assets	<u>\$ 14,285,100</u>	<u>113,195,694</u>	<u>110,461,614</u>	<u>17,394,455</u>
LIABILITIES				
Accounts payable	\$ 40,854	40,315	53,417	27,751
Refunds payable and others	10,985,519	16,720,228	14,002,386	13,703,361
Due to other governments	3,258,727	90,843,661	90,439,045	3,663,343
Total Liabilities	<u>\$ 14,285,100</u>	<u>107,604,203</u>	<u>104,494,848</u>	<u>17,394,455</u>